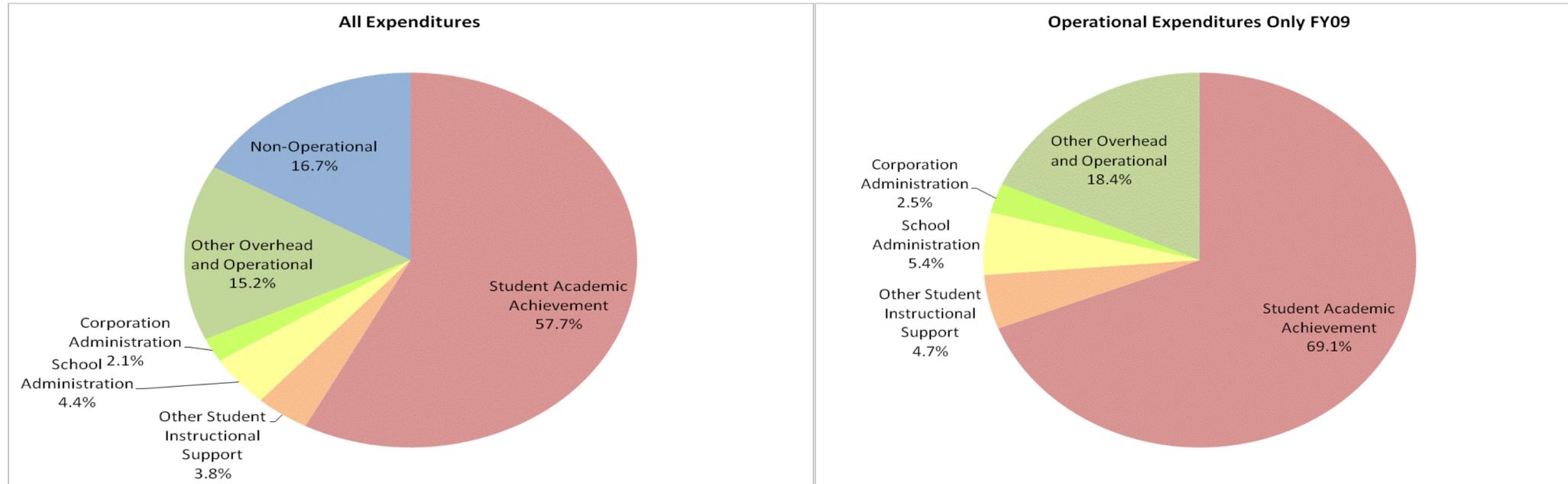


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
DeKalb Co Ctl United Sch Dist (1835)**

DeKalb Co Ctl United Sch Dist (1835)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$14,058,435	54.1%	\$22,227,060	53.8%	\$23,815,875	55.8%	\$25,650,664	57.7%
Student Instructional Support	\$1,971,571	7.6%	\$3,299,455	8.0%	\$3,687,630	8.6%	\$3,680,238	8.3%
Overhead and Operational	\$5,666,584	21.8%	\$8,357,227	20.2%	\$8,461,054	19.8%	\$7,668,842	17.3%
Nonoperational	\$4,285,337	16.5%	\$7,454,476	18.0%	\$6,680,996	15.7%	\$7,445,995	16.8%
Grand Total	\$25,981,928		\$41,338,218		\$42,645,555	8%	\$44,445,738	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	61.7%	61.8%	64.5%	66.0%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
DeKalb Co Ctl United Sch Dist (1835)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$75,382	\$124,035	\$235,424		212%	90%
	11100 Regular Programs; Elementary	\$4,322,106	\$5,318,369	\$7,927,158	\$11,921,069	176%	124%	50%
	11200 Regular Programs; Middle/Junior High	\$2,048,437	\$2,370,354	\$2,757,088	\$3,536,699	73%	49%	28%
	11300 Regular Programs; High School	\$2,324,433	\$2,768,517	\$3,225,603	\$4,091,443	76%	48%	27%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$884	\$350			-60%
	11410 Vocational Education; Agriculture A	\$61,151	\$78,007	\$45,266	\$46,664	-24%	-40%	3%
	11440 Vocational Education; Health Occupations	\$16,434	\$14,666	\$18,407	\$19,573	19%	33%	6%
	11460 Vocational Education; Occupational Home Economics	\$40,683	\$61,520	\$46,962	\$58,220	43%	-5%	24%
	11480 Vocational Education; Industrial Education A	\$102,848	\$141,804	\$175,280	\$165,124	61%	16%	-6%
	11630 Regular Programs; Alternative Education Programs; High School	\$54,973	\$145,093	\$191,361	\$213,939	289%	47%	12%
	12210 Mental Disabilities; Mild Mental Disabilities	\$334,308	\$569,527	\$732,262	\$1,151,628	244%	102%	57%
	12320 Physical Impairment; Multiple Disabilities	\$154,514	\$227,765	\$279,961	\$338,426	119%	49%	21%
	12350 Physical Impairment; Homebound	\$7,863	\$59,378	\$53,003	\$44,749	469%	-25%	-16%
	12510 Culturally Different; Communication Disorders	\$20	\$520	\$465	\$8,917	> 500%	> 500%	> 500%
	12610 Learning Disability	\$337,007	\$369,301	\$432,136	\$459,006	36%	24%	6%
	12710 Equal Opportunity At Risk	\$62,424	\$0	\$0	\$0	-100%		
	12810 Special Education Preschool	\$22,901	\$133,004	\$170,225	\$124,659	444%	-6%	-27%
	12900 Other Special Programs	\$17,564	\$27,018	\$34,614	\$58,152	231%	115%	68%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$1,429	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$0	\$14,155	\$9,997	\$0		-100%	-100%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$12,040	\$5,475	\$1,311		-89%	-76%
	14300 Summer School Programs; High School	\$70,566	\$90,984	\$59,845	\$88,735	26%	-2%	48%
	16100 Remediation Testing	\$38,112	\$93,577	\$97,595	\$116,346	205%	24%	19%
	16200 Preventive Remediation	\$91,271	\$108,832	\$86,934	\$72,469	-21%	-33%	-17%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$118,172	\$189,239	\$238,639	\$254,774	116%	35%	7%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$52,489	\$8,479	\$16,549	\$11,126	-79%	31%	-33%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$17,244	\$14,050			-19%
	22110 Improvement of Instruction; Service Area Direction	\$2,818	\$0	\$119,615	\$0	-100%		-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$66,136	\$94,412	\$394,537	\$372,017	463%	294%	-6%
	22130 Improvement of Instruction; Instructional Staff Training	\$48,676	\$152,826	\$393,131	\$227,081	367%	49%	-42%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$5,675	\$0	\$0	\$0	-100%		
	22210 Library/Media Services; Service Area Direction	\$0	\$120,678	\$0	\$0		-100%	
	22220 Library/Media Services; School Library	\$279,833	\$317,780	\$399,073	\$444,393	59%	40%	11%
	22230 Library/Media Services; Audiovisual	\$55,304	\$5,186	\$8,067	\$0	-100%	-100%	-100%
	22240 Library/Media Services; Educational Television	\$1,035	\$320	\$0	\$0	-100%		
	22250 Library/Media Services; Computer Assisted Instruction Services	\$3,349	\$40,773	\$97,864	\$78,270	> 500%	92%	-20%
	22290 Library/Media Services; Other Educational Media Services	\$3,534	\$0	\$0	\$0	-100%		
	22360 Instruction, Related Technology; Network Support	\$0	\$576,571	\$843,557	\$989,545		72%	17%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$238,269	\$307,591	\$131,819	\$506,106	112%	65%	284%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$130	\$0	\$0	\$0	-100%		
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$158,856	\$0	\$399		-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$437,696	\$784,710	\$446,722	\$0			
Student Academic Achievement Total		\$11,422,158	\$15,437,232	\$19,581,371	\$25,650,664	125%	66%	31%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$40,149	\$60,982	\$32,019	\$0	-100%	-100%	-100%
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$32,316	\$9,944			-69%
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$4,709	\$36,000	\$81,725		> 500%	127%
	21220 Guidance Services; Counseling Services	\$433,552	\$582,529	\$649,069	\$891,234	106%	53%	37%
	21340 Health Services; Nurse Services	\$19,017	\$117,783	\$158,119	\$168,395	> 500%	43%	6%
	21430 Psychological Counseling	\$53,084	\$72,970	\$76,734	\$77,090	45%	6%	0%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$98,662	\$121,395	\$276,978	\$401,261	307%	231%	45%
	21810 Special Education Administration; Service Area Direction	\$0	\$57,235	\$76,205	\$78,029		36%	2%
	24100 Office of The Principal	\$943,530	\$1,308,879	\$1,546,862	\$1,972,560	109%	51%	28%
Student Instructional Support Total		\$1,587,994	\$2,326,481	\$2,884,302	\$3,680,238	132%	58%	28%
Overhead and Operational								
	23120 Board of Education; Service Area Assistants	\$26,689	\$22,258	\$23,486	\$23,648	-11%	6%	1%
	23150 Board of Education; Legal Services	\$27,570	\$22,897	\$51,992	\$43,524	58%	90%	-16%
	23190 Board of Education; Other Governing Body Services	\$16,364	\$20,108	\$26,180	\$35,652	118%	77%	36%
	23210 Executive Administration; Office of The Superintendent	\$263,794	\$393,595	\$466,639	\$632,983	140%	61%	36%
	23220 Executive Administration; Community Relations	\$3,375	\$1,395	\$3,468	\$4,119	22%	195%	19%
	23230 Executive Administration; Staff Relations and Negotiations	\$5,337	\$8,440	\$3,789	\$10,397	95%	23%	174%
	23290 Executive Administration; Other Executive Administration Services	\$34,658	\$97,751	\$91,384	\$67,863	96%	-31%	-26%
	25110 Fiscal Services; Office of The Business Manager	\$107,000	\$87,547	\$92,662	\$94,553	-12%	8%	2%
	25150 Fiscal Services; Payroll Services	\$0	\$850	\$1,045	\$802		-6%	-23%
	25180 Fiscal Services; Property Accounting	\$0	\$900	\$950	\$0		-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$66,825	\$0	\$0		-100%	
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$373	\$1,141			206%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
DeKalb Co Ctl United Sch Dist (1835)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year		
						Increase	3 Year Increase	1 Year Increase
	25400 Planning, Research, Development and Evaluation	\$100	\$0	\$132,691	\$0	-100%		-100%
	25750 Personnel Services; Health Services	\$4,138	\$5,573	\$4,269	\$2,355	-43%	-58%	-45%
	25920 Ditch Assessments	\$780	\$1,122	\$92	\$389	-50%	-65%	323%
	25940 Settlements	\$0	\$0	\$25,000	\$0			-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$21,058	\$89,495	\$17,714	\$18,075	-14%	-80%	2%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,782,527	\$2,384,563	\$2,425,325	\$2,654,840	49%	11%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$147,843	\$198,528	\$219,611	\$221,947	50%	12%	1%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$385,200	\$118,813	\$75,917	\$96,423	-75%	-19%	27%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$890	\$638	\$450	\$0			
	26499 2007 Account Code - Other	\$0	\$2,609	\$933	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$2,012	\$26,024	\$102,327		> 500%	293%
	26700 Operation and Maintenance of Plant Services; Insurance	\$61,160	\$148,680	\$114,139	\$97,500	59%	-34%	-15%
	27010 Student Transportation; Service Area Direction	\$147,396	\$89,879	\$158,774	\$164,294	11%	83%	3%
	27100 Student Transportation; Vehicle Operation	\$544,239	\$724,240	\$907,058	\$1,225,351	125%	69%	35%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$237,372	\$511,382	\$623,568	\$480,045	102%	-6%	-23%
	27400 Student Transportation; Purchase of School Buses	\$221,163	\$652,933	\$383,594	\$23,619	-89%	-96%	-94%
	27500 Student Transportation; Insurance on Buses	\$18,707	\$39,845	\$27,512	\$33,320	78%	-16%	21%
	27700 Student Transportation; Contracted Transportation Services	\$79,026	\$0	\$30,989	\$11,746	-85%		-62%
	27900 Student Transportation; Other Student Transportation Services	\$1,753	\$3,191	\$2,471	\$2,812	60%	-12%	14%
	27910 Student Transportation; Bus Driver Training	\$2,038	\$5,233	\$3,185	\$1,961	-4%	-63%	-38%
	31100 Food Services Operations; Service Area Direction	\$107,824	\$162,322	\$175,534	\$196,602	82%	21%	12%
	31200 Food Services Operations; Food Preparation and Dispensing	\$257,015	\$351,787	\$481,587	\$600,626	134%	71%	25%
	31400 Food Services Operations; Food Purchases	\$377,993	\$557,362	\$641,003	\$678,047	79%	22%	6%
	31900 Other Food Services	\$22,858	\$120,735	\$104,895	\$141,881	> 500%	18%	35%
Overhead and Operational Total		\$4,905,866	\$6,893,503	\$7,344,301	\$7,668,842	56%	11%	4%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$1,371	\$16,069	\$5,430	\$5,927	332%	-63%	9%
	33400 Athletic Coaches	\$56,893	\$75,152	\$81,296	\$83,281	46%	11%	2%
	33500 Welfare Activities Services	\$0	\$0	\$2,162	\$13,547			> 500%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$217,446	\$28,000	\$29,311	\$27,500	-87%	-2%	-6%
	43000 Facilities Acquisition and Construction; Professional Services	\$43,798	\$0	\$0	\$13,250	-70%		
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$132,300	\$1,400	\$0		-100%	-100%
	45100 Building Acquisition, Construction and Improvements	\$400,302	\$413,402	\$114,271	\$130,701	-67%	-68%	14%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$274,663	\$235,277	\$87,535	-68%	-68%	-63%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$13,474	\$86,697	\$88,832	\$146,094	> 500%	69%	64%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$23,259	\$0	\$7,010	\$0	-100%		-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$122,388	\$289,029	\$365,443	\$301,612	146%	4%	-17%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$1,695	\$23,768	\$44,625	\$13,930	> 500%	-41%	-69%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$257,740	\$1,376,260	\$1,378,555		435%	0%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$48,639	\$81,813	\$97,821	\$99,099	104%	21%	1%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,331,905	\$5,484,246	\$3,887,808	\$4,653,901	40%	-15%	20%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$10,018	\$260,497	\$327,140	\$491,063	> 500%	89%	50%
Nonoperational Total		\$4,271,187	\$7,423,375	\$6,664,085	\$7,445,995	74%	0%	12%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$225,036	\$409,111	\$227,712	\$0			
	26492 2007 Account Code - Social Security	\$1,047,891	\$1,353,747	\$670,751	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$30,204	\$43,279	\$34,026	\$0			
	26494 2007 Account Code - Group Insurance	\$2,489,525	\$5,788,821	\$4,691,753	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$2,066	\$14,419	\$700	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$1,648,248	\$546,554	\$0			
Prorated By Fund Total		\$3,794,722	\$9,257,626	\$6,171,496	\$0			